இணைப்பு V

(.. 183 ஆம் பக்கத்தில் இனம் 5 (5) க்கான அடிக் குறிப்பைக் காண்க.)

L.A. BILL No. 36 OF 1975.
(As passed by the Assembly.)

A Bill further to amend the Tamil Nadu General Sales Tax Act, 1959.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-sixth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 1975.

(2) (i) Section 4, clause (b) of section 5 and section 6 shall be deemed to have come into force on the 7th July 1975.

(ii) Clause (a) of section 5 shall be deemed to have come into force on the 1st July 1975.

2. *Amendment of section* 16, *Tamil Nadu Act* 1 *of* 1959.— In section 16 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereinafter referred to as the principal Act), after sub-section (4), the following sub-section shall be added, namely:—

" (5) In computing the period of limitation for assessment or re-assessment under this section, the time during which, any appeal or other proceeding in respect of any other assessment or re-assessment is pending before the High Court or the Supreme Court involving a question of law having a direct bearing on the assessment or re-assessment in question, shall be excluded.".

3. *Amendment of section* 16-*A, Tamil Nadu Act* 1 of 1959.— In section 16-A of the principal Act, in sub-section (4), for the expression " sub-sections (2) to (4) ", the expression " sub-sections (2) to (5)" shall be substituted.

4. *Amendment of First Schedule to Tamil Nadu Act* 1 *of* 1959.—In the First Schedule to the principal Act, in item 68, for the entry in column (2), the following entry shall be substituted, namely:—

" Jaggery and gur (other than palm jaggery and plan candy) including jaggery powder and Nattusakkarai. "

5. *Amendment of Second Schedule to Tamil Nadu Act* 1 *of* 1959.—In the Second Schedule to the pricipal Act,—

(*a*) in item 4, in column (4), for the figure " 3 ", the figure " 4 " shall be substituted.

(*b*) at the end, the following item and entries shall be added, namely:—

" 9. Bura sugar, sugarcandy and sugarcandy honey drained from raw sugar.	At the point of first sale in the State	3 "

6. *Amendment of Third Schedule to Tamil Nadu Act I of* 1959.—In the Third Schedule to the principal Act, for item 5 and the entry relating thereto, the following item and entry shall be substituted, namely :—

" 5. Sugar excluding bura sugar, sugarcandy and sugarcandy honey drained from raw sugar. ".

I certify that this is a MONEY BILL.

Fort St George, Madras, date 24—10—1975.

K. GOVINDAN,
Speaker,
Tamil Nadu Legislative Assembly.

TAMIL NADU LEGISLATIVE ASSEMBLY
TRUTH ALONE TRIUMPHS

இணைப்பு VI

(..184 ஆம் பக்கத்தில் இனம் 5 (6) க்கான அடிக் குறிப்பைக் காண்க.

L.A. BOLL No. 37 OF 1975.
(As passed by the Assembly)

A Bill further to amend the Tamil Nadu Additional Sales Tax Act, 1970 *and the Tamil Nadu Sales Tax* (*Surcharge*) *Act*, 1971.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-sixth Year of the Republic of Inda as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu Additional Sales Tax and Sales Tax (Surcharge) Amendment Act, 1975.

(2) Sections 2 and 4 shall be deemed to have come into force on the 1st July 1975.